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Relationship Between Internal Control and the Personnel's Job Performance at the Tacna Regional Government Headquarters

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Abstract

The main objective of this research is to determine the relationship between internal control and the work performance of the staff of the Tacna Regional Government Headquarters, 2020. Regarding the type, it is detailed that it is pure or basic, where the design is non-experimental with a correlational level. The sample was 174 workers, the technique is the survey, the instrument is the questionnaire, and the approach is quantitative. It was found that 60.9% of the personnel consider that there is a regular level of use of internal control as a management tool in the entity. The most important dimension is "Supervision" and the one focused on improving is "Information and communication"; 55.7% of the personnel state that there is an adequate level of work performance and fulfillment of their functions, whereas the most important dimension is "Labor relations" and the one focused on improving is "Teamwork". It is concluded that there is a direct and moderate relationship between internal control and the work performance of the personnel of the Tacna Regional Government Headquarters ($Rho = 0.426$ and " p " = 0.000). Similarly, there is a relationship between each of the dimensions of "Internal control" and "Work performance", except for the dimension "Control environment".

Keywords: *Internal control, work performance.*

Introduction

The general objective of the research is to determine the relationship between internal control and the work performance of the staff of the Regional Government of Tacna, 2020. Since public entities have as one of their main objectives to ensure the proper use of allocated resources to fulfill the tasks and functions assigned, the casuistry in public management in the three levels of government shows that this does not occur properly since there are currently many cases of former officials prosecuted for cases of corruption, embezzlement of use, and illicit association to commit a crime, others, which shows that the principles that drive the internal control system have not been properly applied.

On the other hand, the National Authority of the Civil Service promotes that public management is characterized by having professionals and technicians with the competencies and skills that allow them to efficiently fulfill the functions entrusted to them. However, this is not currently the case since there are many cases where the heads of the entities prefer to give job opportunities to people of their political or friendly environment, without prioritizing the existence of a true meritocracy, which affects the quality of public management and the level of credibility of the population in the work of the State.

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1.1 Problem statement

In organizations, every day their managers make decisions, which involve strategic, tactical, and technical aspects, for which it should be coordinated with its members, everything related to each of them having clarity on the impact of the same, in the labor aspects and relationship with users, allowing them to contribute with their contributions and suggestions to the strategies; for this, it is a priority that these managers validate communication mechanisms organization and participation of staff, allowing the worker to feel taken into account by the management team.

In this regard, Cepeda (2000) highlights the importance of the internal control that should be implemented by the management team in the entity, understood as a set of actions that allow them to frequently follow up the implementation of the orders given to each of the work areas, thus guaranteeing that management is progressing as planned and that the pertinent adjustments are being made along the way, to meet the demands of the users and safeguard the entity's resources.

What was mentioned in the previous paragraphs is what is expected to happen concerning the importance that should be given to internal control as a tool to support those responsible for the organizations, but in practice it is evident that this is not the case, since it is evident that some authorities prioritize their interests over public interests, causing the existence of evidence of corruption in their management. In Peru, there is a large number of former authorities and public officials prosecuted for various crimes related to the use of public resources, which generates discredit among the population regarding the impact of the work of institutions in favor of the common good.

In this regard, Leiva and Soto (2015) carried out a study where they identified the main deficiencies in the management of public resources to propose suggestions to locate these irregularities and combat them, where the internal control driven by the authorities and officials was key for the existence of an adequate work of the entity. It specifically analyzes the frequent problems found in regional governments, specifying that the absence of an efficient planning system aligned with national objectives and with the specific objectives of the operational areas, no prioritization of the work under the process scheme for the production of public service mainly because the capacities and resources are not available, little transparency of the acquisitions made, lack of knowledge of internal control as a tool for monitoring progress in the fulfillment of objectives and goals, and finally a lack of tools that allow self-evaluation that would allow feedback and the adoption of the relevant corrective measures.

Regarding the work performance that characterizes the country's public institutions, it is evident that the achievement of annual management commitments is not adequate, since the reduction of territorial gaps is very slow and does not go hand in hand with what is expected in management documents such as the Bicentennial Plan, where impact and result indicators are set out that should be achieved in that period, but the reality is far from leading to that scenario; therefore, the level of performance is deficient.

Based on the work experience at the Tacna Regional Government Headquarters, it is clear that what was expressed in the two previous paragraphs is also present in this entity, since the existing internal control system has not generated the expected impact, mainly due to the frequent change of trusted officials that do not allow the continuity of the agreements and the prioritization of the Senior Management to frequently monitor the agreements and management commitments. It is also denoted the existence of an inefficient work performance, which is evidenced in this environment of global pandemic Covid-19 since the existence of a Digital Government was a strategy promoted by the Presidency of the Council of Ministers some years ago, which unfortunately was never prioritized with

training, equipment, others. This situation is currently affecting the performance of the entity to continue seeking to meet the demands of the population, to this adheres the lack of a capacity building strategy of its stable staff to improve the civil service.

Therefore, this problem is what was analyzed in the research, how the existence of a less than optimal internal control is related to the level of the job performance of the staff of the Tacna Regional Government Headquarters since if this situation continues, it makes it difficult to prioritize the review and monitoring of the achievement of the objectives set out in the development plan, affecting the expectations of citizens regarding the completion of the works that promote development.

2. Objectives

2.1 General objective

Determine the relationship between internal control and the work performance of the staff of the Tacna Regional Government Headquarters, 2020.

2.2 Specific objectives

- a) Analyze the relationship between the control environment and the work performance of the staff of the Tacna Regional Government Headquarters, 2020.
- b) Analyze the relationship between risk assessment and the work performance of the staff of the Tacna Regional Government Headquarters, 2020.
- c) Identify the relationship between control activities and the work performance of the staff of the Tacna Regional Government Headquarters, 2020.
- d) Identify the relationship between information and communication and the work performance of the staff of the Tacna Regional Government Headquarters, 2020.
- e) Analyze the relationship between supervision and the work performance of the staff of the Tacna Regional Government Headquarters, 2020.

3. Hypothesis

3.1 General hypothesis

Internal control is directly and significantly related to the work performance of the staff of the Tacna Regional Government Headquarters, 2020.

3.2 Specific hypotheses

- a) The control environment is directly and significantly related to the work performance of the staff of the Tacna Regional Government Headquarters, 2020.
- b) Risk assessment is directly and significantly related to the work performance of the staff of the Tacna Regional Government Headquarters, 2020.
- c) Control activities are directly and significantly related to the work performance of the staff of the Regional Government of Tacna Headquarters, 2020.

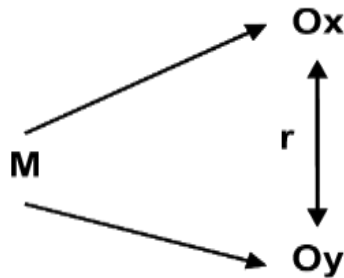
d) Information and communication are directly and significantly related to the work performance of the staff of the Tacna Regional Government Headquarters, 2020.

e) Supervision is directly and significantly related to the work performance of the staff at the Tacna Regional Government Headquarters, 2020.

4. Methodology

4.1 Type of research

The research was of a pure or basic type, given that it contributed to the already existing knowledge; the level used was correlational since the descriptive behavior of the variables was analyzed to then relate them (Hernández *et al.*, 2014); with the following scheme:



- M = Sample of workers.
- O_x = Variable 1 “Internal control”.
- O_y = Variable 2 “Job performance”.
- r = Correlation of variables.

4.2 Research design

The design was non-experimental since the variables of analysis were not deliberately altered; the data were obtained by cross-sectional analysis, which implies a moment in time (Hernández *et al.*, 2014).

4.3 Scope of the study

This research work considers as the scope of the study the administrative staff of the Tacna Regional Government Headquarters.

4.4 Social time of research

Regarding social time, it should be noted that the year 2020 was covered.

4.5 Population and sample

4.5.1 Unit of study

The unit of analysis was the workers who work at the headquarters of the Regional Government of Tacna.

4.5.2 Population

To determine the study population, the entity's CAP (Personnel Assignment Table) was considered, where it is specified that there are 317 positions.

4.5.3 Sample

The formula and assumptions were used to find the sample:

- Reliability of 95% ($Z = 1.96$).
- Error $\pm 5.00\%$. (e)
- Probability of 50% (P)
- Population 317.

$$n = \frac{N z_{\alpha/2}^2 P(1-P)}{(N-1)e^2 + z_{\alpha/2}^2 P(1-P)}$$

$$n = \frac{317 * 1,96^2 * 0,50 * (1 - 0,50)}{(317 - 1) * 0,05^2 + 1.96^2 * 0,50 * (1 - 0,50)}$$

$$n = 174$$

A sample of 174 workers was obtained and randomly surveyed.

4.6 Procedures, techniques, and instruments

The research technique used was the survey, about the instruments, it is specified that they were made by the researcher considering the literature review developed in the theoretical framework; two questionnaires were used:

- Questionnaire to analyze the level of internal control perceived by the personnel.
- Questionnaire on the level of work performance.

These instruments were validated through the Expert Judgment criterion (attached); concerning reliability, the Cronbach's Alpha statistic was used, for which a Pilot Test was applied to 30 administrative workers, where a value of 0.785 (variable "Internal control") and a value of 0.726 (variable "Work performance"), which implies that since these values are higher than 0.70, it is concluded that both instruments are acceptable for use in fieldwork (George and Mallery, 2003).

Regarding the processing of the field data, the statistical software SPSS v. 24.0 was used; using the following statistics: count tables, bar diagram, and Spearman's Rho correlation coefficient considering the following scale:

Valor de ρ	Significado
-1	Correlación negativa grande y perfecta
-0.9 a -0.99	Correlación negativa muy alta
-0.7 a -0.89	Correlación negativa alta
-0.4 a -0.69	Correlación negativa moderada
-0.2 a -0.39	Correlación negativa baja
-0.01 a -0.19	Correlación negativa muy baja
0	Correlación nula
0.01 a 0.19	Correlación positiva muy baja
0.2 a 0.39	Correlación positiva baja
0.4 a 0.69	Correlación positiva moderada
0.7 a 0.89	Correlación positiva alta
0.9 a 0.99	Correlación positiva muy alta
1	Correlación positiva grande y perfecta

5. Results

5.1 Description of fieldwork

For the collection of field data, coordination was made with the Organizational Development Office of the Tacna Regional Government Headquarters, which established contact with the regional managers. Due to the Covid-19 pandemic that is being experienced, the assistance of the personnel is of three modalities (face-to-face, mixed, and remote) depending on if it is a risk group, that is why the filling out of the questionnaires was slow (approximately one month), where the administrative personnel surveyed were located, and the importance of the research was explained to them, and that it was an academic work, where the answers are anonymous.

5.2 Design of the presentation of the results

The results are presented in frequency tables, grouped by dimensions and by variable (by level and item), a bar chart was made, and finally, the hypotheses are contrasted and discussed.

To write this article, the results of the variable “internal control” studied through the application of the questionnaire will be presented, without altering the conclusions and recommendations contained therein.

5.3 Results

5.3.1 “Internal control” Results

Level	Frequency	Percentage
Regula	128	73.6%
Adequate	46	26.4%
Total	174	100.0%

Table 1. Dimension 1 – Control environment

Source: Questionnaire “Internal control”

Table 1 shows the results of the “Control environment” dimension, where 73.6% of the staff of the Tacna Regional Government Headquarters consider that there is a regular level of the environment that contributes to the efficient implementation of internal control, and 26.4% consider it to be adequate.

Table 2 shows the analysis by item, from which it was found that the most outstanding aspect is that the person knows their roles and responsibilities, being the prioritized to improve the attitude of the employees to promote the use of internal control tools.

	The attitude of the officers is to promote the use of internal control tools.	Ethical behavior in decision-making is promoted in the organization.	The staff has a clear understanding of their roles and responsibilities.
Medium	3.32	3.39	3.95

Table 2. Dimension 1 – Control environment (per item).

Source: Questionnaire “Internal control”

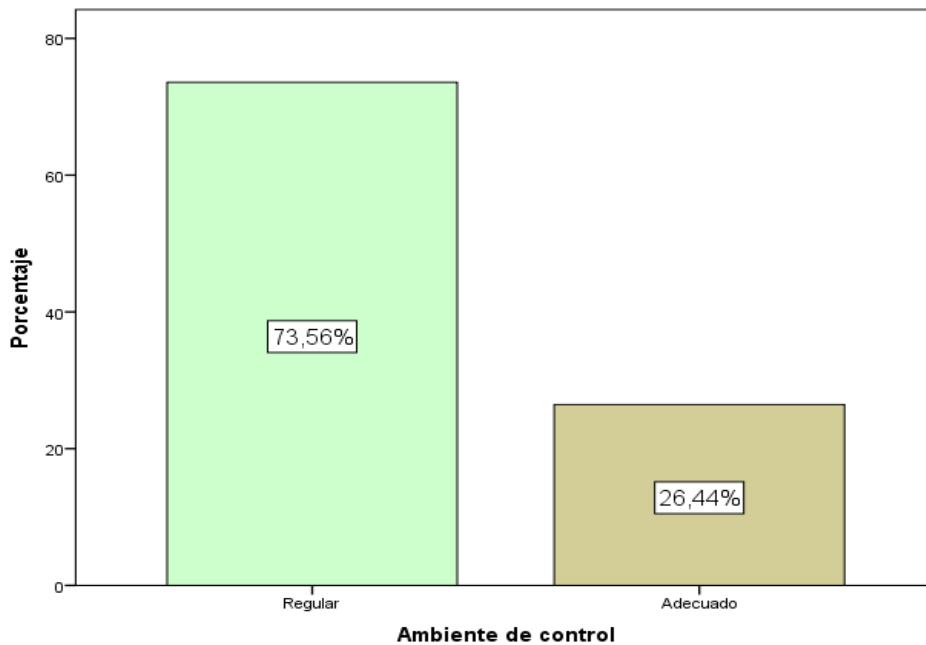


Figure 1. Dimension 1 - Control environment

Source: Questionnaire “Internal control”

Level	Frequency	Percentage
Inadequate	15	8.6%
Regular	84	48.3%
Adequate	75	43.1%
Total	174	100.0%

Table 3. Dimension 2 – Risk assessment

Source: Questionnaire “Internal control”.

Table 3 describes the results of the “Risk assessment” dimension, where 48.3% of the staff of the Tacna Regional Government Headquarters considers that there is a regular level of risk assessment that could affect the management commitments for complying with the established in the development and institutional plans, and 26.4% considers that it is at an adequate level.

Table 4 shows the analysis by item, where it was found that the most outstanding aspect is that the staff considers that the implementation of activities to face the risks affecting the implementation of the plans is prioritized, prioritizing the improvement of the level of flexibility of the procedures in the entity.

	Staff members have identified the risks that could affect the achievement of institutional objectives and goals.	Priority is given to the implementation of activities to address risks affecting the implementation of plans.	The procedures in the entity are characterized by their flexibility.
Medium	3.66	3.92	3.16

Table 4. Dimension 2 – Risk assessment (per item).

Source: Questionnaire “Internal control”

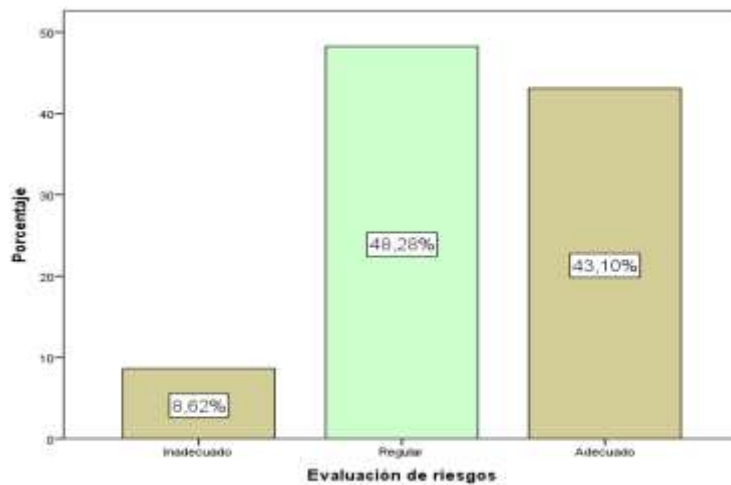


Figure 2. Dimension 2 - Risk assessment

Source: Questionnaire “Internal Control”.

Level	Frequency	Percentage
Inadequate	25	14.4%
Regular	90	51.7%
Adequate	59	33.9%
Total	174	100.0%

Table 5. Dimension 3 - Control Activities

Source: Questionnaire “Internal Control”.

Table 5 shows the results of the “Control activities” dimension, where 51.7% of the staff of the Tacna Regional Government Headquarters consider that there is a regular level of implementation of control activities by the entity's managers and officials, 33.9% consider that it is at an adequate level, and only 14.4% perceive that it is at an inadequate level.

Table 6 shows the analysis by item, from which it was found that the most outstanding aspect is that the staff considers that the entity encourages the recording of everything to locate deviations and then correct them.

	The entity has procedures in place to ensure that institutional policies are complied with.	Promoting a participatory approach to decision making.	In the entity, everything is recorded to locate deviations and then correct them.
Medium	3,25	2,97	3,97

Table 6. Dimension 3 - Control Activities (per item)

Source: Questionnaire “Internal Control”.

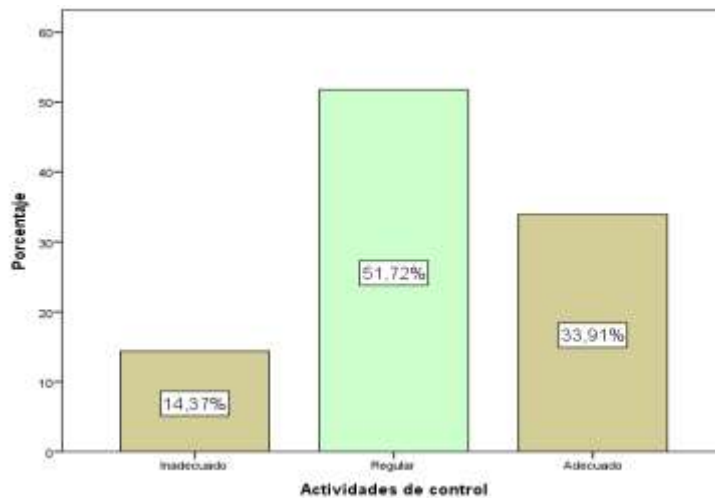


Figure 3. Dimension 3 - Control Activities

Source: Questionnaire “Internal control”.

Level	Frequency	Percentage
Inadequate	37	21,3%
Regular	81	46,6%
Adequate	56	32,2%
Total	174	100,0%

Table 7. Dimension 4 - Information and communication

Source: Questionnaire “Internal control”.

Table 7 describes the results of the “Information and communication” dimension, where 46.6% of the staff of the Tacna Regional Government Headquarters consider that there is a regular level of information and communication to the members of the entity on the progress in the implementation of the internal control system, 32.2% consider that it is at an adequate level, and 21.3% perceive that it is at an inadequate level.

Table 8 shows the analysis by item, where it was found that the most outstanding aspect is that the staff considers that the reports from the areas allow evaluating the quality of the staff’s performance for the responsibility assumed, and the priority to be improved is that there should be frequent communication with the different areas of the entity.

	There is a constant interrelation between the different areas of the entity.	The reports of the areas make it possible to evaluate the quality of the performance of the personnel for the responsibility assumed.	There is frequent communication with the different areas of the entity.
Medium	3,73	3,75	2,67

Table 8. Dimension 4 - Information and communication (by item)

Source: Questionnaire “Internal Control”.

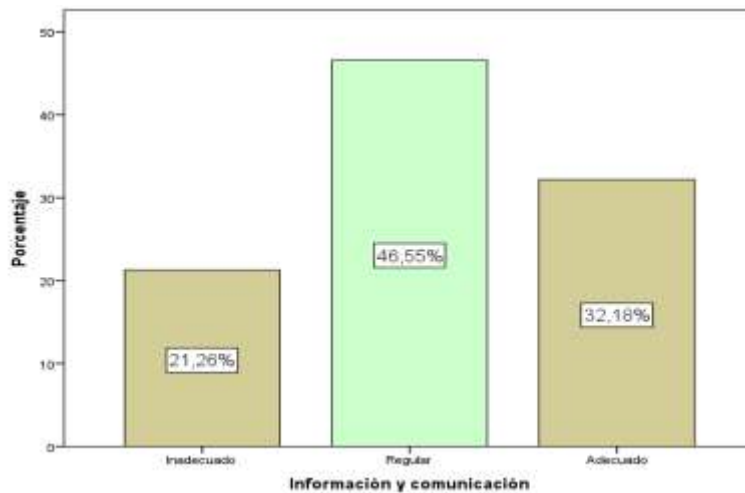


Figure 4. Dimension 4 - Information and communication

Source: Questionnaire “Internal Control”.

Level	Frequency	Percentage
Inadequate	1	0,6%
Regular	123	70,7%
Adequate	50	28,7%
Total	174	100,0%

Table 9. Dimension 5 – Supervision

Source: Questionnaire “Internal Control”.

Table 9 describes the results of the “Supervision” dimension, where 70.7% of the staff of the Tacna Regional Government Headquarters consider that there is a regular level of supervision by managers and officials on the use of internal control as a management tool, 28.7% consider it to be at an adequate level, and 0.6% perceive it to be at an inadequate level.

Table 10 shows the analysis by item, where it was found that the most outstanding aspect is that the staff considers that those in charge of the offices monitor the timely achievement of their goals, with the priority for improvement being the implementation of the suggestions considered on the daily work.

	The effectiveness or impact of the results obtained in the offices is evaluated.	Office managers monitor the timely achievement of their goals.	The implementation of the suggestions considered in the daily work is encouraged.
Medium	3,73	3,74	3,28

Table 10. Dimension 5 - Supervision (per Item)

Source: Questionnaire “Internal Control”

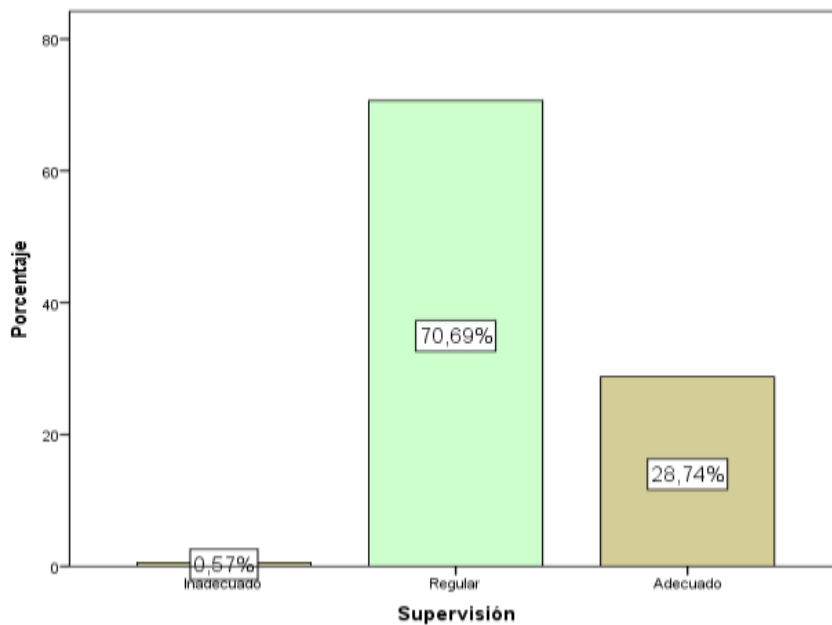


Figure 5. Dimension 5 - Supervision

Source: Questionnaire “Internal Control”

Level	Frequency	Percentage
Regular	106	60,9%
Adequate	68	39,1%
Total	174	100,0%

Table 11. Variable 1 - Internal control

Source: Questionnaire “Internal Control”

Table 11 describes the results of the variable “Internal Control”, where 60.9% of the personnel of the Tacna Regional Government Headquarters consider that there is a regular level of use of internal control as a management tool in the entity, and 39.1% consider that it is at an adequate level.

Table 12 shows an analysis by dimensions, where the most outstanding one was “Supervision”, followed by “Risk assessment”, and the one focused on improving was “Information and communication”.

Dimension		Count	% of N columns
Control environment	Inadequate	0	0,0%
	Regular	128	73,6%
	Adequate	46	26,4%
Risk assessment	Inadequate	15	8,6%
	Regular	84	48,3%
	Adequate	75	43,1%
Control activities	Inadequate	25	14,4%
	Regular	90	51,7%
	Adequate	59	33,9%
Information and communication	Inadequate	37	21,3%
	Regular	81	46,6%
	Adequate	56	32,2%
Supervision	Inadequate	1	0,6%
	Regular	123	70,7%
	Adequate	50	28,7%

Table 12. Variable 1 - Internal control (per dimension).

Source: Questionnaire “Internal Control”

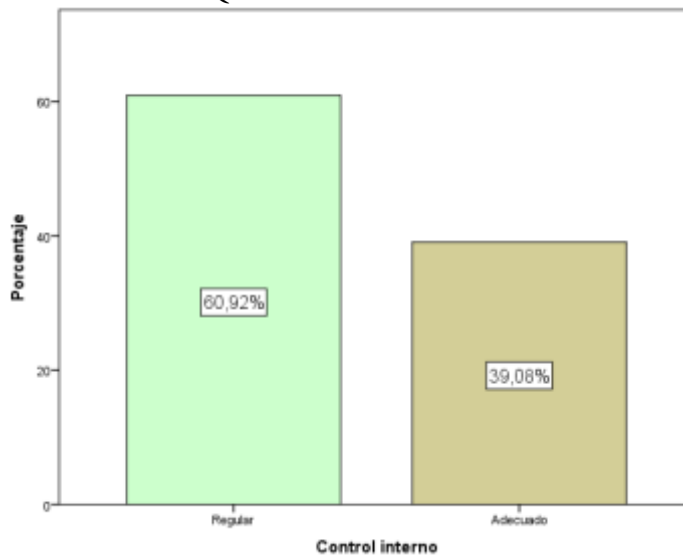


Figure 6. Variable 1 - Internal control
Source: Questionnaire “Internal Control”

5.4 Hypothesis testing

The research work carried out allowed us to find that there is a direct but moderate relationship between the internal control that characterizes the management and the work performance of the staff of the Tacna Regional Government Headquarters (Rho value = 0.426 and “p” value = 0.000). This implies that if the planning and implementation of activities to better control the adequate use of public resources by the regional management were prioritized, this would generate a better performance of the entity's personnel since they would notice that there is a monitoring of the efficient fulfillment of functions, that there are periodic work meetings with the officials responsible for the administrative systems so that they can present their progress concerning the institutional operational plan and the institutional strategic plan, others, that is to say, that there is evidence that the goals are met according to a schedule of activities.

These results are in line with those found by Gamboa *et al.* (2018) who conclude that internal control must be used by all organizations to improve their level of efficiency to achieve their expected results, for which they must have qualified personnel to carry out the respective monitoring, which allows the improvement of competitiveness; It was found that 60.9% of the personnel consider that the use of internal control as a management tool in the entity is at a regular level and 39.1% at an adequate level, which reflects that the person considers that it is necessary to reinforce the control mechanisms used by the institution, to better safeguard public resources, as this is clear evidence that it promotes the prioritization of the interests of the citizens.

There is also a coincidence with the conclusion of Cocha (2018), who states that the non-implementation of the internal control system has generated the existing low efficiency in the activities developed by the institution, which requires a mechanism to prevent risks and irregularities to provide a better public service; since almost 40% of the staff considers the use of internal control in management to be adequate, which contributes to the existence of a more adequate work performance.

There is also a coincidence with the results of Véliz (2017) who concludes that there is a direct relationship (Rho = 0.836) and high between knowledge management and work performance; since the experience of learning from the mistakes made by previous management, in addition to the communicated findings of the control bodies, others allow the current management to value the importance of having an internal control system that helps them to monitor progress in achieving the goals of institutional plans.

Similarly, there is an agreement with the results of Rivera (2016) who concluded that there is a direct and high relationship ($r^2 = 0.790$) between internal control and job performance since the research found that there is a direct and moderate relationship between internal control and the level of the job performance of staff.

There is also agreement with the results found by Torrejón (2020), who concludes that there is an influence of managerial skills on job performance since one of the skills of public officials is to know how to control the public resources allocated to the institution, which allows meeting the goals and objectives, thus generating an improvement in the level of staff performance.

Similarly to the results of Garcia (2018), who concludes that there is a positive and moderate relationship (Rho = 0.483 and $p = 0.000$) between internal control and the achievement of objectives

since in the current research a direct and moderate relationship ($Rho = 0.426$) was also found between the internal control that characterizes the management and the level of staff performance.

Finally, there is also agreement with the work of Ramirez (2018), who concluded that there is a positive and moderate relationship ($Rho = 0.611$ and $p = 0.000$) between administrative management and staff performance since one of the components of administrative management is control, and a positive and moderate relationship was also found with staff job performance.

5. Conclusions

First

There is a direct and moderate relationship between internal control and the work performance of the staff of the Tacna Regional Government Headquarters, 2020 ($Rho = 0.426$ and " p " = 0.000). This implies that an improvement in the level of internal control that promotes management would generate an improvement in the level of work performance of the staff.

Second

There is no relationship between the control environment and the work performance of the personnel of the headquarters of the Regional Government of Tacna, 2020 ($Rho = 0.091$ and " p " = 0.233). This implies that the personnel of the entity consider that generating the conditions to promote the use of internal control in the entity is part of their functions to safeguard the use of public resources, therefore it would not be related to work performance since they must comply with the assigned tasks to continue working.

Third

There is a direct and moderate relationship between risk assessment and job performance of the staff of the Tacna Regional Government Headquarters, 2020 ($Rho = 0.393$ and " p " = 0.000). This implies that an improvement in the identification of potential risks that could affect the use of the internal control system would improve the level of job performance.

Fourth

There is a direct and low relationship between control activities and the work performance of the personnel of the Tacna Regional Government Headquarters, 2020 ($Rho = 0.289$ and " p " = 0.000). This implies that the frequent application of specific control actions would allow an improvement in the level of personnel performance.

Fifth

There is a direct and low relationship between information and communication and the work performance of the staff of the Tacna Regional Government Headquarters, 2020 ($Rho = 0.317$ and " p " = 0.000). This implies that an improvement in the dissemination to the members of the entity of the progress in the implementation of the internal control system would allow an improvement in the performance level of the staff.

Sixth

There is a direct and low relationship between supervision and the work performance of the staff of the Tacna Regional Government Headquarters, 2020 ($Rho = 0.260$ and " p " = 0.001). This implies that frequent monitoring of internal control activities would improve the level of staff performance.

6. Recommendations

First

It is suggested to the Regional General Manager of the Regional Headquarters of the Regional Government of Tacna that to improve the level of internal control of the entity, an Internal Control Committee is formed, made up of regional officials, whose main role is to frequently monitor the execution of institutional plans, where responsibilities are specified and the presentation of evidence that adequate use of public resources is being made, following a schedule of activities, in addition to meetings with the staff, where the progress of management is exposed. This would improve the level of work performance since transparency of management would be prioritized over the use of resources.

Second

It is suggested to the team of civil servants at the Regional Headquarters of the Tacna Regional Government that to improve the “Control Environment”, it is necessary to strengthen their attitude to promote the use of internal control tools, emphasizing that monitoring the progress of management will allow them to have more options to efficiently meet the goals set for the fiscal year.

Third

It is suggested to the team of civil servants at the Regional Headquarters of the Regional Government of Tacna that to improve the “Risk Assessment”, it is required that there is greater flexibility of the procedures in the entity, which allows for collect the suggestions of the members of the organization, for identifying and measure any risk that could affect the development of the institutional activities; which could contribute to the improvement of the level of performance of the personnel.

Fourth

It is suggested to the team of civil servants at the Regional Headquarters of the Regional Government of Tacna that to improve the “Control Activities”, a more participatory approach to decision making should be implemented, allowing the staff to be more involved in applying measures to control the proper use of public resources, where the manager can interact by monitoring and promoting frequent meetings in this regard, which could contribute to improving the level of staff performance.

Fifth

It is suggested to the team of public officials at Regional Headquarters Regional Government of Tacna that to improve the “Information and communication”, to promote activities to strengthen the existence of frequent communication with the various areas of the entity, i.e., working meetings where the progress in the implementation of the internal control system is exposed, which in turn, allows to inform and collect contributions; which could contribute to improving the level of staff performance.

Sixth

It is suggested to the team of civil servants at the Regional Headquarters of the Regional Government of Tacna that to improve “Supervision”, priority should be given to the implementation of suggestions made by the personnel regarding contributions to daily work, since this makes them feel taken into account, and this could contribute to improving the performance level of the personnel

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